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**FINANCIAL REPORT OF THE  
WARD FIVE FIRE PROTECTION DISTRICT  
EVANGELINE PARISH, LOUISIANA  
FOR THE YEAR ENDED  
DECEMBER 31, 1998**

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date NOV 14 1998

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ANNUAL FINANCIAL STATEMENTS

May 27, 1999

Office of the Legislative Auditor  
1600 Riverside North  
P. O. Box 94397  
Baton Rouge, Louisiana 70804-9397

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Ward Five Fire Protection District of Evangeline Parish, Louisiana as of and for the fiscal year ended December 31, 1998. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
\_\_\_\_\_

Enclosure

# MICHAEL W. JOHNSON

*Certified Public Accountant*

105 North. 11th Street - Post Office Box 529  
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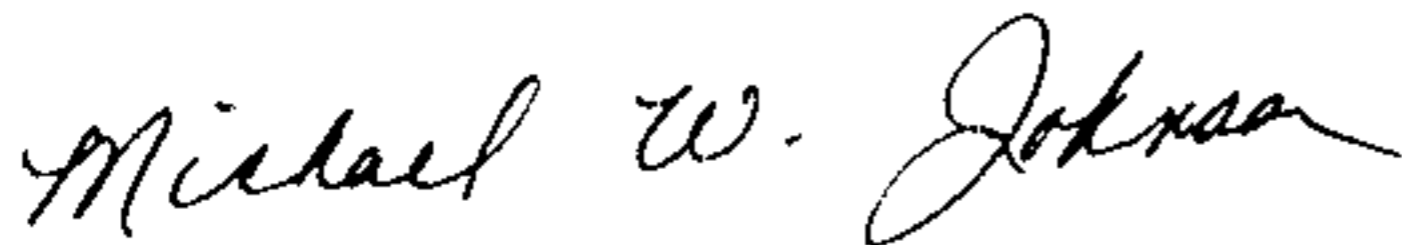
MEMBER SOCIETY  
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To the Board of Commissioners  
Ward Five Fire Protection District  
of Evangeline Parish, Louisiana  
Turkey Creek, Louisiana

I have compiled the accompanying component unit financial statements of the Ward Five Fire Protection District of Evangeline Parish, Louisiana as of December 31, 1998, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the component unit financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Michael W. Johnson  
Certified Public Accountant

May 27, 1999  
Eunice, Louisiana

**COMPONENT UNIT FINANCIAL STATEMENTS**  
(Combined Statement Overview)

WARD FIVE FIRE PROTECTION DISTRICT  
OF EVANGELINE PARISH, LOUISIANA

Combined Balance Sheet, All Fund Types and  
Account Groups - December 31, 1998

	<u>GOVERNMENTAL</u> <u>FUND</u>	<u>ACCOUNT GROUP</u>
	<u>GENERAL</u> <u>FUND</u>	<u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>
<b><u>ASSETS AND OTHER DEBTS</u></b>		
Assets:		
Cash and cash equivalents	\$241,552	\$
Receivables	128,175	
Land, Buildings, and equipment	<u>                    </u>	<u>789,179</u>
TOTAL ASSETS AND OTHER DEBTS	<u>\$369,727</u>	<u>\$789,179</u>
<b><u>LIABILITIES AND EQUITY</u></b>		
Liabilities:		
Liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>
Total Liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>
Equity:		
Investment in general fixed assets	\$	\$789,179
Fund balances:		
Unreserved-undesignated	<u>369,727</u>	
Total Fund Balances	<u>\$369,727</u>	<u>\$ -0-</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$369,727</u>	<u>\$789,179</u>

The accompanying notes are an integral part of this statement.

WARD FIVE FIRE PROTECTION DISTRICT  
OF EVANGELINE PARISH, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>GENERAL FUND</u>
<u>REVENUES:</u>	
Ad Valorem Taxes	\$113,674
Insurance Rebates	5,381
State Revenue Sharing	<u>16,636</u>
Total Revenues	<u>\$135,692</u>
<u>EXPENDITURES:</u>	
Current Operating	
Advertising	\$ 761
Board Fees	2,790
Secretary and Bookkeeper	4,800
Dues	278
Election Expense	6,392
Fuel	1,886
Insurance	9,597
Maintenance	6,936
Office Expense	795
Per Diem	6,674
Professional Fees	5,112
Supplies	4,067
Utilities	7,578
Capital Outlays	<u>17,246</u>
Total Expenditures	<u>\$ 74,912</u>
<u>OTHER FINANCING SOURCES (USES):</u>	
Interest	<u>\$ 10,300</u>
Total Other Financing Sources (Uses)	<u>\$ 10,300</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING</u>	
<u>SOURCES OVER EXPENDITURES AND OTHER</u>	
<u>FINANCING USES</u>	
	\$ 71,080
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>298,647</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$369,727</u>

The accompanying notes are an integral part of this statement.

WARD FIVE FIRE PROTECTION DISTRICT  
OF EVANGELINE PARISH, LOUISIANA  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP Basis) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>GENERAL FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>
<u>REVENUES:</u>		
Ad Valorem Taxes	\$ 114,000	\$113,674
Insurance Rebates	5,000	5,381
State Revenue Sharing	<u>17,000</u>	<u>16,636</u>
Total Revenues	<u>\$ 136,000</u>	<u>\$135,692</u>
<u>EXPENDITURES:</u>		
Current Operating:		
Advertising	\$ 800	\$ 761
Board Fees	7,600	2,790
Secretary and Bookkeeper		4,800
Dues	300	278
Election Expense		6,392
Fuel	4,000	1,886
Insurance	10,000	9,597
Licenses & Taxes	300	
Maintenance	12,700	6,936
Office Expense	800	795
Per Diem	7,000	6,674
Professional Fees	5,000	5,112
Supplies	4,000	4,067
Training	3,000	
Utilities	8,000	7,578
Capital Outlays	<u>225,000</u>	<u>17,246</u>
Total Expenditures	<u>\$ 288,500</u>	<u>\$ 74,912</u>
<u>OTHER FINANCING SOURCES (USES):</u>		
Interest	<u>\$ 10,300</u>	<u>\$ 10,300</u>
Total Other Financing Sources (Uses)	<u>\$ 10,300</u>	<u>\$ 10,300</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER</u> <u>FINANCING SOURCES OVER EXPENDITURES</u>	<u>\$(142,200)</u>	<u>\$ 71,080</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>		<u>298,647</u>
<u>FUND BALANCE, END OF YEAR</u>		<u>\$369,727</u>

The accompanying notes are an integral part of this statement.



# MICHAEL W. JOHNSON

*Certified Public Accountant*

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OF  
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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners  
Ward Five Fire Protection District of  
Evangeline Parish, Louisiana  
Turkey Creek, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Ward Five Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Ward Five Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1998, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Public Bid Law**

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$15,000 or public works exceeding \$100,000.

### **Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information. The district paid a board member's spouse \$300.00 for services performed. The board was unaware that this was a violation of the Code of Ethics for Public Officials (Finding No. 1998-1). The board member has since resigned.

3. Obtain from management a listing of all employees paid during the period under examination.

No employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

No employees.

#### ***Budgeting***

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budget.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held in January 1998, which was after the commencement of the year, a violation of state budget law, (Finding No. 1998-2). The budget was amended at the December 28, 1998 meeting.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more if actual exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year did not fail to meet budgeted amounts by more than 5%. Actual expenditures for the year did not exceed budgeted amounts by more than 5%.

#### ***Accounting and Reporting***

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Each of the disbursements were traced to the district's minute book where they were approved by the full commission.

#### ***Meetings***

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Ward Five Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Notices and agendas of meetings were not posted as management was unaware of this requirement. (Finding No. 1998-3)

**Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Bonuses**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

No employees.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Ward Five Fire Protection District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Michael W. Johnson*

Michael W. Johnson  
Certified Public Accountant

May 27, 1999  
Eunice, Louisiana

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

May 20, 1999 (Date Transmitted)

Michael W. Johnson, CPA

(Auditors)

In connection with your compilation of our financial statements as of <sup>December 31, 1998</sup> ~~{date}~~ and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of ~~(date of completion/representations)~~ <sup>May 20, 1999</sup>.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No [ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u>Jo Ellis Morgan</u>	Secretary	<u>5-17-99</u>	Date
<u>Jo Ellis Morgan</u>	Treasurer	<u>5-17-99</u>	Date
<u>Ludie J. Louten</u>	President	<u>5/20/99</u>	Date

WARD FIVE PROTECTION DISTRICT  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 1998

- |                                                                                                                                                                                                                   |                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| <b>Finding No. 1997-1 Budget not timely adopted:</b><br>Management should comply with state budget law by adopting the budget prior to the commencement of the year being budgeted for.                           | Unresolved (See Finding No. 1998-1) |
| <b>Finding No. 1997-2 Failure to amend budget:</b><br>Management should comply with state budget law by monitoring actual revenues and expenditures against budgeted amounts and amending the budget accordingly. | Resolved.                           |
| <b>Finding No. 1997-3 Notices and agendas of meetings not posted:</b><br>Management should post notices and agendas of the directors' meetings on the door of the district's office building.                     | Unresolved (See Finding No. 1998-2) |

WARD FIVE FIRE PROTECTION DISTRICT  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 1998

**Finding No. 1998-1 Violation of Code of Ethics for Public Officials:**  
Management should avoid procuring from and paying for services performed by family members of board members after the board member has taken office.

Management will avoid procuring from and paying for services performed by family members of board members after the board member has taken office.

**Finding No. 1998-2 Budget not timely adopted:**  
Management should comply with state budget law by adopting the budget prior to the commencement of the year being budgeted for.

Management will adopt the budgets for future years prior to the commencement of the year being budgeted for.

**Finding No. 1998-3 Notices and agendas of meetings not posted:**  
Management should post notices and agendas of the directors' meetings on the door of the district's office building.

Management will post notices and agendas of the director meetings on the door of the district's office building for all future directors' meetings.